

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.725 Display
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TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

130.725 Display

The taxpayer must conspicuously display his certificate or sub-certificate of registration in the place of business to which it applies. Wherever possible, the taxpayer must display his certificate or sub-certificate of registration in the place of business to which it applies by affixing such certificate or sub-certificate to the glass part of a window or door which faces or opens upon a public street or highway, or in some similar position. If no window or door faces or opens upon a public street or highway, the certificate or sub-certificate must be posted in some conspicuous place where is as near as is practicable to the entrance of the taxpayer's establishment, and such certificate or sub-certificate must be exposed to public view.

(**Source:** Amended and effective September 9, 1969)